

AMENDMENTS TO THE SPECIFICATION

Please replace the paragraph beginning at page 9, line 1, with the following rewritten paragraph:

First material layer 120 is formed to fill in the space among the die 110 and adjacent dies 110, and the surface of the first material layer 120 and the surface of the die 110 are at same level. The material of the first material layer 120 can be UV curing type or heating curing type material. Then, the first material layer 120 is cured by UV or thermal. The first material layer 120 may be formed by a screen printing method or a photolithography method. The first material layer 120 functions as a buffer layer to reduce a stress due to temperature, etc. The first material layer 120 can be a UV and/or heat curing material, such as ~~silicon~~silicone rubber, epoxy, resin, BCB, and so on. The aforementioned structure 102, comprising the base 100, the dies 110, and the first material layer 120, looks same as a wafer with the dies 110 facing above.